

2011 D-40 Individual
Income Tax Return

Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

Personal information

Fill in ☐ if: Filing an amended return. See page 3.
Fill in ☐ if: Filing for a deceased taxpayer. See page 17.

OFFICIAL USE ONLY
Vendor ID#1234

Your social security number (SSN)

400007323

Spouse's/registered domestic partner's SSN

400007324

Your daytime telephone number

Your first name

PATCH

M.I. Last name

ADAM-SCOTT

Spouse's/registered domestic partner's first name

GINGER

M.I. Last name

SCOTT

Home address (number, street and apartment number if applicable)

2815 6TH STREET SW

City

WASHINGTON

State

DC

Zip Code +4

20024

Filing status

☐ Single, ☐ Married filing jointly, ☐ Married filing separately, ☐ Dependent claimed by someone else

1 Fill in only one:

☒ Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 5.

☐ Registered domestic partners filing jointly or ☐ filing separately on same return

☐ Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.

2 Fill in if you are:

☐ Part-year resident in DC from (month) to (month); number of months in DC

See page 18.

• Complete your federal return first – Enter your dependents' information on DC Schedule S •

Income Information

Round cents to nearest dollar. If zero, leave the line blank.

a Wages, salaries, unemployment compensation and/or tips, see instructions, page 19.

a

114986 00

b Business income or loss, see instructions, page 19.

Fill in if loss ☐ b

19596 00

c Capital gain (or loss).

Fill in if loss ☐ c

00

d Rental real estate, royalties, partnerships, etc.

Fill in if loss ☐ d

739 00

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4; 1040NR, Line 36 plus Sch NEC, Line 13; 1040NR-EZ, Line 10

Fill in if loss ☐ 3

132864 00

Additions to DC Income

4 Franchise tax deducted on federal forms, see instructions.

4

00

5 Other additions from DC Schedule I, Calculation A, Line 8.

5

00

6 Add Lines 3, 4 and 5.

Fill in if loss ☐ 6

132864 00

Subtractions from DC Income

7 Part year residents, enter income received during period of nonresidence, see pg 20.

7

19596 00

8 Taxable refunds, credits or offsets of state and local income tax.

8

2118 00

9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b.

9

00

10 Income reported and taxed this year on a DC franchise or fiduciary return.

10

00

11 DC and federal government pension and annuity limited exclusion, see page 20.

11

00

Fill in ☐ if you are 62 or older ☐ if your spouse/domestic partner is 62 or older.

12 DC and federal government survivor benefits, see page 20.

12

00

13 Other subtractions from DC Schedule I, Calculation B, Line 16.

13

00

14 Total subtractions from DC income, Lines 7-13.

14

21714 00

15 DC adjusted gross income, Line 6 minus Line 14.

Fill in if loss ☐ 15

111150 00

Enter your last name. **ADAM-SCOTT**Enter your SSN. **400007323**

16 Deduction type. Take the same type as you took on your federal return. Fill in which type:

Standard or ☒ Itemized See page 20 for amount to enter on Line 17.

17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 20.

17a RESERVED .00

18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.

19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation E, page 19.

20 Add Lines 17 and 19.

21 DC taxable income. Subtract Line 20 from Line 15. Enter result.

Fill in if loss ☐**DC tax, credits and payments**

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 47-56. If more, use Calculation I, page 20.

Fill in ☐ if filing separately on same return. Complete Calculation J on Schedule S.

23 Credit for child and dependent care expenses

1200 .00 X .32 Enter result >

From Line 9 of fed. Form 2441; from Line 5, DC Form D-2441, if part-year DC resident.

24 Non-refundable credits from DC Schedule U, Part 1a, Line 6. Attach Schedule U.

25 DC Low Income Credit. See table on page 11. Take either this credit or Line 28 credit - not both.

25a Enter the number of exemptions claimed on your federal return.

25a 5

26 Total non-refundable credits. Add Lines 23, 24 and 25.

27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26 leave Line 27 blank.

28 DC Earned Income Tax Credit. Enter your federal EIC.

.00 X .40 Enter result >

28a Enter the number of qualified EITC children.

28a

29 Property Tax Credit. From your DC Schedule H; attach a copy.

30 Refundable credits from DC Schedule U, Part 1b, Line 4. Attach Schedule U.

31 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.

32 2011 estimated income tax payments.

33 Tax paid with extension of time to file or with original return if this is an amended return.

34 Total payments and refundable credits Add Lines 28, 29-33.

Refund - Complete if Line 34 is more than Line 2735 Amount you overpaid
Subtract Line 27 from Line 3436 Amount to be applied
to your 2012 estimated tax

37 Penalty See instructions

38 Refund Subtract sum of
Lines 36 and 37 from Line 3539 Contribution amount
from Sched. U, Part II, Line 6
Can not exceed refund amt. on Line 38
Put additional amt. on Line 42

40 Net refund

Subtract Line 39 from Line 38

Amount owed - Complete if Line 34 is equal to or less than Line 27

41 Tax due

Subtract Line 34 from Line 27

42 Contribution amount
from Sched. U, Part II, Line 7

43a Penalty

43b Interest

Enter total P & I

44 Total amount due

Add Lines 41-43

Will the refund you requested go to an account outside the U.S.? Yes ☐ No ☐ See page 8.Direct Deposit. To have your refund deposited to your checking ☒ OR savings ☐ account, fill in oval and enter bank routing and account numbers. See page 7.

Routing Number 123456789

Account Number 12345678910

Third party designee To authorize another person to discuss this return with OTR, fill in here ☐ and enter the name and phone number of that person. See instructions, page 8.

Designee's name

Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature

Date

Paid preparer's signature

Date

Spouse's/domestic partner's signature if filing jointly or separately on same return

Date

Paid preparer's PTIN

Paid preparer's phone number

P33333333

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#1234

Enter your last name. **ADAM-SCOTT**

Enter your social security number. 400007323

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name

Social security number	Relationship	Date of Birth (MMDDYYYY)
123456789	Spouse	01011980
987654321	Child	03151995
555555555	Parent	07221970
111111111	Sibling	12051985
222222222	Spouse	09101978
333333333	Child	04201990
444444444	Parent	11031965
666666666	Sibling	06181982
777777777	Spouse	02081975
888888888	Child	05251992
999999999	Parent	08121968
000000000	Sibling	10011988

First name **M.I.** **Last Name**

[illegible]

First name	M.I.	Last Name
------------	------	-----------

Social security number	Relationship	Date of Birth (MMDDYYYY)
123456789	Spouse	01011980
987654321	Child	03151995
555555555	Parent	07221960
111111111	Sibling	12011975
222222222	Spouse	05101990
333333333	Child	09081985
444444444	Parent	11031970
666666666	Sibling	04201965
777777777	Spouse	06121982
888888888	Child	02051998
999999999	Parent	08141968
000000000	Sibling	10071978

First name M.I. Last Name

Social security number	Relationship	Date of Birth (MMDDYYYY)
123456789	Spouse	01011980
987654321	Child	03151995
555555555	Parent	07221960
111111111	Sibling	12011975
222222222	Spouse	05051985
333333333	Child	09101990
444444444	Parent	11111970
666666666	Sibling	02031982
777777777	Spouse	06061978
888888888	Child	08081992
999999999	Parent	10101965
000000000	Sibling	12121972

[illegible]

Social security number	Relationship	Date of Birth (MMDDYYYY)
123456789	Spouse	01011980
987654321	Child	03151995
555555555	Parent	07221965
111111111	Sibling	12011978
222222222	Spouse	05051990
333333333	Child	09101998
444444444	Parent	11111970
666666666	Sibling	02031985
777777777	Spouse	04041992
888888888	Child	06061996
999999999	Parent	08081975
000000000	Sibling	10101982
101010101	Spouse	12121988
202020202	Child	01011999
303030303	Parent	03031968
404040404	Sibling	05051979
505050505	Spouse	07071991
606060606	Child	09091997
707070707	Parent	11111973
808080808	Sibling	13131984
909090909	Spouse	01011993
010101010	Child	03031994
121212121	Parent	05051969
232323232	Sibling	07071981
343434343	Spouse	09091990
454545454	Child	11111996
565656565	Parent	13131971
676767676	Sibling	01011983
787878787	Spouse	03031994
898989898	Child	05051999
909090909	Parent	07071974
010101010	Sibling	09091986
121212121	Spouse	11111997
232323232	Child	13131998
343434343	Parent	01011972
454545454	Sibling	03031987
565656565	Spouse	05051995
676767676	Child	07071999
787878787	Parent	09091976
898989898	Sibling	11111989
909090909	Spouse	13131992
010101010	Child	01011997
121212121	Parent	03031970
232323232	Sibling	05051982
343434343	Spouse	07071991
454545454	Child	09091996
565656565	Parent	11111973
676767676	Sibling	13131984
787878787	Spouse	01011993
898989898	Child	03031994
909090909	Parent	05051969
010101010	Sibling	07071981
121212121	Spouse	09091990
232323232	Child	11111996
343434343	Parent	13131971
454545454	Sibling	01011983
565656565	Spouse	03031994
676767676	Child	05051999
787878787	Parent	07071974
898989898	Sibling	09091986
909090909	Spouse	11111997
010101010	Child	13131998
121212121	Parent	01011972
232323232	Sibling	03031987
343434343	Spouse	05051995
454545454	Child	07071999
565656565	Parent	09091976
676767676	Sibling	11111989
787878787	Spouse	13131992
898989898	Child	01011997
909090909	Parent	03031970
010101010	Sibling	05051982
121212121	Spouse	07071991
232323232	Child	09091996
343434343	Parent	11111973
454545454	Sibling	13131984
565656565	Spouse	01011993
676767676	Child	03031994
787878787	Parent	05051969
898989898	Sibling	07071981
909090909	Spouse	09091990
010101010	Child	11111996
121212121	Parent	13131971
232323232	Sibling	01011983
343434343	Spouse	03031994
454545454	Child	05051999
565656565	Parent	07071974
676767676	Sibling	09091986
787878787	Spouse	11111997
898989898	Child	13131998
909090909	Parent	01011972
010101010	Sibling	03031987
121212121	Spouse	05051995
232323232	Child</	

First name	M.I.	Last Name
------------	------	-----------

Social security number	Relationship	Date of Birth (MMDDYYYY)
123456789	Spouse	01011980
987654321	Child	03151995
555555555	Parent	07221960
111111111	Sibling	12011975
222222222	Spouse	05051990
333333333	Child	09091985
444444444	Parent	11111970
666666666	Sibling	02021988
777777777	Spouse	04041992
888888888	Child	06061998
999999999	Parent	08081965
000000000	Sibling	10101978

First name	M.I.	Last Name
------------	------	-----------

Social security number	Relationship	Date of Birth (MMDDYYYY)
123456789	Spouse	01011980
987654321	Child	03151995
555555555	Parent	07221960
111111111	Sibling	12011975
222222222	Spouse	05051990
333333333	Child	09091985
444444444	Parent	11111970
666666666	Sibling	02021988
777777777	Spouse	04041992
888888888	Child	06061987
999999999	Parent	08081972
000000000	Sibling	10101983
101010101	Spouse	12121998
202020202	Child	01011993
303030303	Parent	03031978
404040404	Sibling	05051989
505050505	Spouse	07071994
606060606	Child	09091989
707070707	Parent	11111974
808080808	Sibling	13131986
909090909	Spouse	01011991
010101010	Child	03031986
121212121	Parent	05051971
232323232	Sibling	07071982
343434343	Spouse	09091997
454545454	Child	11111992
565656565	Parent	13131977
676767676	Sibling	01011988
787878787	Spouse	03031993
898989898	Child	05051988
909090909	Parent	07071973
010101010	Sibling	09091984
121212121	Spouse	11111999
232323232	Child	01011994
343434343	Parent	03031979
454545454	Sibling	05051990
565656565	Spouse	07071995
676767676	Child	09091990
787878787	Parent	11111975
898989898	Sibling	13131987
909090909	Spouse	01011992
010101010	Child	03031987
121212121	Parent	05051972
232323232	Sibling	07071983
343434343	Spouse	09091998
454545454	Child	11111993
565656565	Parent	13131978
676767676	Sibling	01011989
787878787	Spouse	03031994
898989898	Child	05051989
909090909	Parent	07071974
010101010	Sibling	09091985
121212121	Spouse	11111990
232323232	Child	01011995
343434343	Parent	03031980
454545454	Sibling	05051991
565656565	Spouse	07071996
676767676	Child	09091991
787878787	Parent	11111976
898989898	Sibling	13131988
909090909	Spouse	01011993
010101010	Child	03031988
121212121	Parent	05051973
232323232	Sibling	07071984
343434343	Spouse	09091999
454545454	Child	11111994
565656565	Parent	13131979
676767676	Sibling	01011990
787878787	Spouse	03031995
898989898	Child	05051990
909090909	Parent	07071975
010101010	Sibling	09091986
121212121	Spouse	11111991
232323232	Child	01011996
343434343	Parent	03031981
454545454	Sibling	05051992
565656565	Spouse	07071997
676767676	Child	09091992
787878787	Parent	11111977
898989898	Sibling	13131989
909090909	Spouse	01011994
010101010	Child	03031989
121212121	Parent	05051974
232323232	Sibling	07071985
343434343	Spouse	09091990
454545454	Child	11111995
565656565	Parent	13131980
676767676	Sibling	01011991
787878787	Spouse	03031996
898989898	Child	05051991
909090909	Parent	07071976
010101010	Sibling	09091987
121212121	Spouse	11111992
232323232	Child</	

[illegible]

Social security number Relationship Date of Birth (MMDDYYYY)

Head of household filers Do not enter your information	SSN of qualifying non-dependent person	Date of Birth of qualifying non-dependent person (MMDDYYYY)
---	--	---

First name of qualifying non-dependent person	M.I.	Last Name
---	------	-----------

Last name and SSN ADAM-SCOTT

400007323

Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

- a Enter 1 for yourself and a
- b Enter 1 if you are filing as a head of household and b
- c Enter 1 if you are age 65 or over and c
- d Enter 1 if you are blind d
- e Enter number of dependents e
- f Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return f
- g Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over g
- h Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind h
- i Total number of exemptions Add Lines a-h, enter here and on D-40, Line 18. i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on line k.

		You	Your spouse/domestic partner
a Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	a	11000 00	4986 00
b Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	b	00	00
c Add Lines a and b.	c	11000 00	4986 00
d Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	d	00	00
e DC adjusted gross income. Subtract Line d from Line c.	e	11000 00	4986 00
f Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	f	00	00
g Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	g	1675 00	1675 00
h Add Lines f and g.	h	9325 00	3311 00
i Taxable income. Subtract Line h from Line e. Fill in if loss <input type="checkbox"/>	i	1675 00	1675 00
j Tax. <i>If Line i is \$100,000 or less, use tax tables on pages 47-56. If more than \$100,000, use Calculation I, page 20.</i>	j	373 00	133 00
k Add the amounts on Line j, enter here and on D-40, Line 22.	k		00 Total tax

2011 SCHEDULE H Homeowner
and Renter Property Tax Credit

Important: Read eligibility requirements before completing.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#1234

Personal information

Your social security number (SSN)

Fill in if you are: ☐ 62 or older ☐ Blind or disabled

400007323

Your daytime telephone number

Your first name

M.I. Last name

Spouse's/registered domestic partner's SSN

Fill in if spouse/registered domestic partner is: ☐ 62 or older ☐ Blind or disabled

Spouse's/registered domestic partner's first name

M.I. Last name

Mailing address (number, street and apartment)

City

State

Zip Code +4

Address of DC property (number, street and apartment) for which you are claiming the credit if different from above

Type of property for which you are claiming the credit. Fill in only one: ☐ House ☐ Apartment ☐ Rooming house

◆ **Complete Section A or Section B, whichever applies.** ◆

Do not claim this credit for a property owned by a government, a house of worship or a non-profit organization.

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

Section A Credit claim based on rent paid

- | | | | |
|--|--------------|--|----|
| 1 Total household gross income. From Line w on page 3. If over \$20,000, do not claim this credit. | 1 | | 00 |
| 2 Rent paid on the property in 2011. | 00 x .15 > 2 | | 00 |
| If 15% of the rent paid amount is more than the line 1 amount do not claim the credit. | | | |
| 3 Property tax credit. Use the worksheet on page 35. | 3 | | 00 |
| 4 Rent supplements received in 2011 by you or your landlord on your behalf. | 4 | | 00 |
| 5 Property tax credit. Subtract Line 4 from Line 3, D-40 filers enter here and on Line 29 of D-40. | 5 | | 00 |
| 6 Landlord's name | | | |

Landlord's address (number and street)

Apartment number

Landlord's telephone number

City

State

Zip Code +4

Section B Credit claim based on real property tax paid

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

- | | | | |
|--|---------------|------------|----|
| 7 Total household gross income. From Line w on page 3. If over \$20,000, do not claim this credit. | 7 | | 00 |
| 8 DC real property tax paid by you on the property in 2011. | 8 | | 00 |
| 9 Property tax credit. Use the worksheet on page 35. | 9 | | 00 |
| 10 Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here. | | | |
| Square number | Suffix number | Lot number | |

Last name and SSN

ADAM-SCOTT

400007323

If you are blind or disabled, you must have this certificate completed to claim the Property Tax Credit. File it with your Schedule H.

Physician's certification of blindness or disability.

If a physician's certification of blindness or disability has been submitted previously and the claimant's condition is unchanged, additional certifications are not needed.

Claimant's first name

M.I. Last name

Claimant's social security number

I certify that the above-named claimant (fill in all that apply):

☐ is blind;

☐ has a physical or mental impairment that is expected to last continuously for 12 months or more;

☐ was physically or mentally impaired on January 1, 2011.

Physician's first name

M.I. Last name

Physician's address (number and street)

Suite number

City

State

Zip Code +4

Physician's signature

Date

Where Licensed

License Number

Definitions

Blind

Central visual acuity that does not exceed 20/200 in the better eye with correcting lenses, or visual acuity that is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

Disabled

Unable to engage in any gainful activity due to a medically determinable physical or mental impairment which can be expected to last for 12 months or more.

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is true and correct.
Declaration of paid preparer is based on the information available to the preparer.

Your signature

Date

Paid preparer's signature

Date

Paid preparer's Federal ID, SSN or PTIN

Paid preparer's telephone number

Last name and SSN

ADAM-SCOTT

400007323

Total Household Gross Income — Report the total income of every member of your household, including income not subject to DC tax.
This income does not include gifts from nongovernmental sources, food stamps or food and other relief in-kind supplied by a governmental agency.

	You	Your spouse/dom. partner	Other household members
	\$	\$	\$
a Wages, salaries, tips, bonuses, commissions, fees and any compensation for personal services.			
b Dividends and interest.			
c Lottery winnings.			
d Trade or business income (or loss).			
e Taxable and nontaxable pensions and annuities.			
f Capital gain (or loss).			
g Alimony received.			
h Net rental and royalty income.			
i Social security and/or railroad retirement.			
j Unemployment insurance and workers' compensation.			
k Support money and public assistance grants.			
l Interest on U.S. obligations.			
m Disability income exclusion (from DC Form D-2440, Line 10).			
n Nontaxable portion of military compensation.			
o Fellowship and scholarship awards and grants.			
p Life insurance proceeds.			
q Veteran's pension and disability payments.			
r GI Bill benefits.			
s Income subject to unincorporated business franchise tax.			
t Cash distributions from a business or investment.			
u Other.			
v Total gross income. Add Lines a–u for each column.			
w Total household gross income. Add amounts entered on Line v, enter here and on Section A, Line 1 or Section B, Line 7.			

List names and social security numbers of other household members. If more than four, list on a separate sheet of paper and attach with this form.

#1 _____

#2 _____

#3 _____

#4 _____

2011

SCHEDULE U Additional Miscellaneous Credits and Contributions

Important: Print in CAPITAL letters using black ink. Attach to D-40.
NOTE: Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

OFFICIAL USE ONLY
Vendor ID#1234

Enter your last name

ADAM-SCOTT

Social Security Number

400007323

Part I Credits

a. Nonrefundable Credits

1 DC Government Employee first-time DC homebuyer credit, see page 17.
Dependents cannot claim this credit.

1

00

2 Enter state income tax credit. List additional states on a separate sheet, attach it to this Schedule.
(Enter total of all state tax credits on Line 3 below.)

State (a) 00 (b) 00

State (c) 00 (d) 00

3 Total of Line 2 state tax credits and any additional tax credits from the attachments.
Enter amount.

3

00

4

4

00

5

5

00

6 Total your nonrefundable credits, enter here and on Form D-40, Line 24.

6

00

b. Refundable Credits

1 DC Non-custodial parent EITC (see Schedule N).

1

00

2

2

00

3

3

00

4 Total your refundable credits, enter here and on Form D-40, Line 30.

4

00

Part II Contributions (The minimum contribution is \$1.00.)

1 DC Statehood Delegation Fund.

1

00

2 Public Fund for Drug Prevention and Children at Risk.

2

00

3 Anacostia River Cleanup and Protection Fund.

3

00

4

4

00

5

5

00

6 If due a refund, total your contribution(s), enter here and on Form D-40, Line 39.

6

00

7 If you owe tax, total your contribution(s), enter here and on Form D-40, Line 42.

7

00

If you are not due a refund and do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 42.

If you owe tax, make the payment plus any contribution(s), payable to the DC Treasurer and mail it with your return. Attach this schedule to your D-40 Return.

2011 SCHEDULE I Additions
to and Subtractions from
Federal Adjusted Gross Income



Make entries using black ink. Attach to your D-40.

Last name	Social Security Number	OFFICIAL USE ONLY Vendor ID#0000
<div style="border:1px solid black; height:20px;"></div>	<div style="border:1px solid black; height:20px;"></div>	

Calculation A Additions to federal adjusted gross income. Fill in only those that apply.

Dollars only, do not enter cents

- 1 Part-year DC resident – enter the portion of adjustments (from Line 36, Form 1040; Line 20, Form 1040A; or Line 34, 1040NR) that relate to the time you resided outside DC.
For Lines 2 – 7 below include only the amounts related to the time you resided in DC.
- 2 Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8. *Add Lines 6 and 8 and enter here.*
- 3 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on federal return
- 4 Any part of a discrimination award subject to income averaging.
- 5 Deductions for S Corporations from Schedule K-1, Form 1120 S.
- 6 Other (see instructions on other side).

1										00
2										00
3										00
4										00
5										00
6										00
7										00
8										00

8 Total additions. *Add entries on Lines 1–7. Enter the total here and on D-40, Line 5.*

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

- 1 Taxable interest from US Treasury bonds and other obligations. *See instructions on other side.*
- 2 Disability income exclusion from DC Form D-2440, Line 10. *See instructions on other side.*
- 3 Interest and dividend income of a child from federal Form 8814*.
- 4 Awards, other than front and back pay, received due to unlawful employment discrimination.
- 5 Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*
- 6 Long-term care insurance premiums paid in 2011, \$500 annual limit per person.
- 7 Amount paid (or carried over) to DC College Savings plan in 2011 (maximum \$4,000 per person, \$8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*
- 8 Exclusion of up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than \$100,000. *See instructions.*
- 9 Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. *See instructions on other side.*
- 10 Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. *See instructions on other side.*
- 11 Loan repayment awards received by health-care professionals from DC government. *See instructions on other side.*
- 12 Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse.
Make no entry if the premium was deducted on your federal return, see instructions on other side.
- 13 DC Poverty Lawyer Loan Assistance. *See instructions on other side.*
- 14 Other. *See instructions on other side.*
- 15 Military Spouse Residency Relief Act. *See instructions on other side.*
- 16 Total subtractions. *Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.*

1										00
2										00
3										00
4										00
5										00
6										00
7										00
8										00
9										00
10										00
11										00
12										00
13										00
14										00
15										00
16										00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE N DC Non-
Custodial Parent EITC Claim

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File Schedules N and U with your D-40.

OFFICIAL USE ONLY
Vendor ID#1234

First name of non-custodial parent M.I. Last name

Address (number, street and apartment)

City

State

Zip Code + 4

Social Security Number

Date of birth (MMDDYYYY)

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N.
You may claim the DC Non-Custodial Parent EITC only if you can answer "Yes" to the following questions.

- | | YES | NO |
|---|-----------------------|-----------------------|
| 1 Is your Federal Adjusted Gross Income for 2011 less than:
\$35,535 (\$40,545 if married or registered domestic partners filing jointly) <u>with one</u> qualifying child?
\$40,363 (\$45,373 if married or registered domestic partners filing jointly) <u>with two</u> qualifying children?
\$43,352 (\$48,362 if married or registered domestic partners filing jointly) <u>with three or more</u>
qualifying children? | <input type="radio"/> | <input type="radio"/> |
| 2 Were you a DC resident taxpayer during the year? | <input type="radio"/> | <input type="radio"/> |
| 3 Were you between the ages of 18 and 30 as of December 31, 2011? | <input type="radio"/> | <input type="radio"/> |
| 4 Are you a parent of a minor child(ren) with whom you do not reside? | <input type="radio"/> | <input type="radio"/> |
| 5 Are you under a court order requiring you to make child support payments? | <input type="radio"/> | <input type="radio"/> |
| 6 Was the effective date of the child support payment order on or before 6/30/2011? | <input type="radio"/> | <input type="radio"/> |
| 7 Did you make child support payment(s) through a government sponsored support collection unit? | <input type="radio"/> | <input type="radio"/> |
| 8 Did you pay all of the court ordered child support due for 2011 by December 31, 2011? | <input type="radio"/> | <input type="radio"/> |

If you answered "Yes" to the above questions, you may claim the DC Non-Custodial Parent EITC.
Complete Schedule N and attach it, and Schedule U, to your D-40.

Qualifying Child Information

First Name

M.I. Last Name

1. Child's name, #1

Child's name, #2

Child's name, #3

If you have more than three qualifying children, you only need to list three to get the maximum credit.

2. Child's
SSN

#1

#2

#3

3. Child's date of birth

#1

#2

#3

4. Custodian's name

First Name

M.I. Last Name

5. Custodian's address

Number, street and apartment number

City

State

Zip Code + 4

6. Custodian's SSN

7. Location of the
court that ordered
support payments for:

#1

#3

#2

8. Case or Docket number for:

#1

#2

#3

9. Name of government agency to which you make payments for:

#1

#2

#3

10. Address of
the government
agency for:

#1

#2

#3

11. Amount of
court ordered
payment

#1

\$

00 per month

#3

\$

00 per month

#2

\$

00 per month

12. Date payments were
ordered to start

#1 (MMDDYYYY)

#2 (MMDDYYYY)

#3 (MMDDYYYY)

13. Total payments made during 2011

\$

#1

00

\$

#2

00

\$

#3

00

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer see page 18 of the D-40 booklet for instructions on prorating the credit to be claimed.